

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

-vs.-

Case no. 2:14-cv-12970

BRANDON T. LEE and TAMIKA H. LEE,
individually and doing business as FROM
THE GROUND UP CONSULTING, LLC and
QUICK MONEY TAX & LOAN CENTER,

Defendants.

**ORDER AND JUDGMENT OF PERMANENT INJUNCTION
AGAINST TAMIKA H. LEE**

Now before the Court is Plaintiff's Motion for Default Judgment against Tamika H. Lee, pursuant to Federal Rule of Civil Procedure 55(b) (docket no. 10). The Clerk of the Court entered default against Tamika H. Lee on October 3, 2014, in accordance with Fed. R. Civ. P. 55(a). Accordingly, judgment is hereby entered in favor of the Plaintiff, United States of America, and against Tamika H. Lee.

Tamika H. Lee has failed to appear or take any action in this matter, thus there is no dispute as to the plaintiff's allegations that she has continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694, 6695, and 6701 and that injunctive relief is appropriate under 26 U.S.C. §§ 7407, 7408, and 7402 to prevent Tamika H. Lee, and anyone acting in concert with her, from further engaging in such conduct and from further acting as a federal tax return preparer.

IT IS HEREBY ORDERED that Tamika H. Lee, and anyone acting in concert or participation with her, is permanently enjoined pursuant to Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402, 7407, and 7408, effective from entry of this Order, from directly or indirectly:

- (1) acting as a federal tax return preparer, or assisting in, requesting, or directing the preparation or filing of federal tax returns, amended returns, or other related documents or forms for any person or entity other than herself;
- (2) preparing or assisting in preparing federal tax returns that she knows or reasonably should have known would result in an understatement of tax liability or the overstatement of federal tax refund(s) as subject to penalty under 26 U.S.C. § 6694;
- (3) engaging in any activity subject to penalty under 26 U.S.C. § 6695, including 26 U.S.C. § 6695(g), which penalizes preparers who claim the Earned Income Tax Credit (EITC) for their customers without first complying with the due diligence requirements imposed by Treasury regulations;
- (4) maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
- (5) engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6701, or any other penalty provision in the Internal Revenue Code; and
- (6) engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that Tamika H. Lee shall contact, within 30 days of this Order and Judgment, by United States mail and, if an e-mail address is known, by e-mail, all persons for whom she prepared federal tax returns or claims for a refund for tax years beginning in 2009 and continuing through this litigation to inform them of the permanent injunction entered against her, including sending a copy of this Order and Judgment, but not enclosing any other documents or enclosures unless agreed to by counsel for the United States or approved by the Court, and provide to counsel for the United States within 30 days a signed and dated certification that she so informed these persons.

IT IS FURTHER ORDERED that Tamika H. Lee shall produce to counsel for the United States, within 30 days of this Order and Judgment, a list that identifies by name, social security number, address, e-mail address, and telephone number and tax period(s) all persons for whom she prepared federal tax returns or claims for refund since January 1, 2009.

IT IS FURTHER ORDERED that Tamika H. Lee shall provide a copy of this Order and Judgment to all of Tamika H. Lee's principals, officers, managers, employees, and independent contractors (if any) within 15 days of this Order and Judgment, and provide to counsel for the United States within 30 days a signed and dated acknowledgment of receipt of the Order and Judgment for each person whom Tamika H. Lee provided a copy.

IT IS FURTHER ORDERED that the United States is permitted to engage in post-judgment discovery to ensure compliance with the terms of this Order and Judgment of Permanent Injunction Against Tamika H. Lee.

IT IS FURTHER ORDERED that the Court shall retain jurisdiction over Tamika H. Lee and over this action to implement and enforce this Order and Judgment of Permanent Injunction Against Tamika H. Lee.

IT IS SO ORDERED.

Dated: February 26, 2015, 2014

s/Bernard A. Friedman
BERNARD A. FRIEDMAN
UNITED STATES DISTRICT JUDGE